

SENATE BILL No. 118

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.5-4-2.

Synopsis: Excise surtax exemption. Exempts antique vehicles from the county motor vehicle excise surtax.

Effective: January 1, 2007.

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January 9, 2006, read first time and referred to Committee on Tax and Fiscal Policy.

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Introduced

Second Regular Session 114th General Assembly (2006)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2005 Regular Session of the General Assembly.

SENATE BILL No. 118

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-3.5-4-2 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2007]: Sec. 2. (a) The county
3 council of any county may, subject to the limitation imposed by
4 subsection (c), adopt an ordinance to impose an annual license excise
5 surtax at the same rate or amount on each motor vehicle listed in
6 subsection (b) that is registered in the county. The county council may
7 impose the surtax either:
8 (1) at a rate of not less than two percent (2%) nor more than ten
9 percent (10%); or
10 (2) at a specific amount of at least seven dollars and fifty cents
11 (\$7.50) and not more than twenty-five dollars (\$25).
12 However, the surtax on a vehicle may not be less than seven dollars and
13 fifty cents (\$7.50). The county council shall state the surtax rate or
14 amount in the ordinance which imposes the tax.
15 (b) The license excise surtax applies to the following vehicles:
16 (1) Passenger vehicles.
17 (2) Motorcycles.



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(3) Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds.

The surtax does not apply to a vehicle registered and licensed under IC 9-18-12 as an antique motor vehicle.

(c) The county council may not adopt an ordinance to impose the surtax unless it concurrently adopts an ordinance under IC 6-3.5-5 to impose the wheel tax.

(d) Notwithstanding any other provision of this chapter or IC 6-3.5-5, ordinances adopted by a county council before June 1, 1983, to impose or change the annual license excise surtax and the annual wheel tax in the county remain in effect until the ordinances are amended or repealed under this chapter or IC 6-3.5-5.

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